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PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 27th December, 2021.

GUJARAT VALUE ADDED TAX ACT, 2003.

No. (GHN-99) VAR-2021(49)/Th :- WHEREAS the Government of Gujarat is satisfied that circumstances exist which render it necessary to take immediate action to make the rules and to dispense with the previous publication thereof under the proviso to sub-section (4) of section 98 of the Gujarat Value Added Tax Act, 2003 (Guj. 1 of 2005);

NOW, THEREFORE, in exercise of the powers conferred by section 98 of the Gujarat Value Added Tax Act, 2003 (Guj. 1 of 2005), the Government of Gujarat hereby makes the following rules further to amend the Gujarat Value Added Tax Rules, 2006, namely:-

1. (i) These rules may be called the Gujarat Value Added Tax (Amendment) Rules, 2021.
(ii) It shall come into force with effect from the 1st January, 2022.
2. In the Gujarat Value Added Tax Rules, 2006 (hereinafter referred to as "the said rules"), in rule 2, in clause (g), sub-clause (ii) and sub-clause (iii) shall be deleted.

3. In the said rules, in rule 19,-
 - (a) in sub-rule (2),-
 - (i) in clause (i), the words, brackets, figures and letters “other than the dealer to whom sub-rule (3), (3A), (3B) or (3C) applies” shall be deleted;
 - (ii) clause (ii), clause (iii) and clause (iv) shall be deleted.
 - (b) sub-rule (3), sub-rule (3A), sub-rule (3B), sub-rule (3C), sub-rule (4), sub-rule (4A) and sub-rule (4AA) shall be deleted;
 - (c) in sub-rule (5), after the words “in the commodities”, the words “other than petroleum crude, natural gas and alcoholic liquor for human consumption” shall be inserted;
 - (d) in sub-rule (8), the words, brackets, figures and letters “clause (iii) of sub-rule (2) or clause (ii) of sub-rule (3A) or” shall be deleted; and
 - (e) provisos to sub-rule (9) shall be deleted.
4. In the said rules, in rule 20,-
 - (a) the first proviso to sub-rule (1) shall be deleted;
 - (b) in sub-rule (2), the words, brackets and figures “, except the registered dealer referred to in sub-rule (3)” shall be deleted; and
 - (c) sub-rule (3), sub-rule (4) and sub-rule (4A) shall be deleted.
5. In the said rules, in rule 26,-
 - (a) in sub-rule (1), clause (a) and clause (aa) shall be deleted;
 - (b) sub-rule (2) and (2A) shall be deleted; and
 - (c) in sub-rule (4), for the words, brackets and figures “sub-rules (1) and (2)”, the words, brackets and figures “sub-rule (1)” shall be substituted.
6. In the said rules, in rule 30 to pay lump sum tax, in sub-rule (1)-
 - (a) the words, figures and letters “,other than a dealer who has been granted permission under section 14, 14A read with clause (bb) of sub-rule (8) of rule 28, 14B, 14C, or 14D,” shall be deleted;
 - (b) in clause (c), after the words “in the commodities”, the words “other than petroleum crude, natural gas and alcoholic liquor for human consumption” shall be inserted.
7. In the said rules, in FORM-201, in heading,-
 - (a) the figures and letters “(3A), (3B) and (3C)” shall be deleted;
 - (b) the word and figure, “/QUARTERLY/HALF YEARLY” shall be deleted.
8. In the said rules, in FORM-201C, in heading, the words, brackets, figures and letters “(3A) and (3B)” shall be deleted.
9. In the said rules, FORM-202, FORM-202A, FORM-202B and FORM-202C shall be deleted.
10. In the said rules, FORM-203, FORM 203A, FORM 203B and FORM-204 shall be deleted.

By order and in the name of the Governor of Gujarat,

DILIP THAKER,
Deputy Secretary to Government.

